

CERTIFICATE OF SERVICE

I, George Brunelle, hereby certify that on the 12th day of January 2011, I transmitted electronically a true and correct copy of the foregoing document, SUPPLEMENTAL NOTICE OF OPPOSITION TO TRUSTEE'S DETERMINATION OF CLAIMS, to the Clerk of the Court using the ECF System for filing and transmittal of a Notice of Electronic Filing (NEF) to all attorneys of record who are ECF registrants. I also certify that on said date, I caused to be served a true and correct copy of the aforementioned document via federal express on, Irving H. Picard, Trustee, c/o Baker & Hostetler, LLP, 45 Rockefeller Plaza, New York, NY 10111, and on the Clerk of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, NY 10004.


GEORGE BRUNELLE